

A white Shar Pei puppy is sitting inside a white box, looking directly at the camera. The puppy has characteristic wrinkled skin and a calm expression. The box it is sitting in is simple and white, with its edges visible.

STATE DOG FUND CHANGE SUMMARY

Presented by Connie Nass,
Auditor of State of Indiana

STATE DOG FUND LAW



REASON TO CELEBRATE

- Legislation: HB1001
- Effective 7-1-2006

Reason to celebrate!



DID YOU HEAR ME???

**THE STATE MANDATED
DOG TAX IS GONE!!**



Local County Option Dog Tax

-Authorized Effective 7-1-2006



- A. County fiscal body may adopt a County Option Dog Tax
- B. The Fiscal Body of the county may rescind the ordinance imposing the Dog Tax at any time

HOW MUCH TAX CAN BE IMPOSED?

- A. Maximum tax is \$5.00 per dog, per year, for dogs six months or older
 - 1. For Dogs kept in kennels for breeding , boarding or training purposes or for sale the tax will be lesser of:
 - a. The \$5.00 per dog as above; or
 - b. For a kennel in which:
 - 1. more than 6 dogs are kept for breeding, boarding, training, or sale \$50.00; or
 - 2. not more than 6 taxable dogs are kept for breeding, boarding, training, or sale, \$30.00

County may collect tax by any combination of the following 3 methods:

A. County fiscal body designation of one or more persons to collect the tax

1. If the collection agent is someone other than county treasurer, that designee can receive a collection fee up to \$0.75 per collection
2. The collection designee shall remit the balance of the money collected to the county treasurer by the 10th of each month



B. Require filing of County Option Dog Tax return (a DLGF form)

1. Dog Tax Return Form may be included with the property tax statement mailing and tax would be collected by county treasurer at the same time property taxes are collected.

C. Or any other method the county fiscal body may determine

IF A COUNTY ADOPTS AN ORDINANCE:

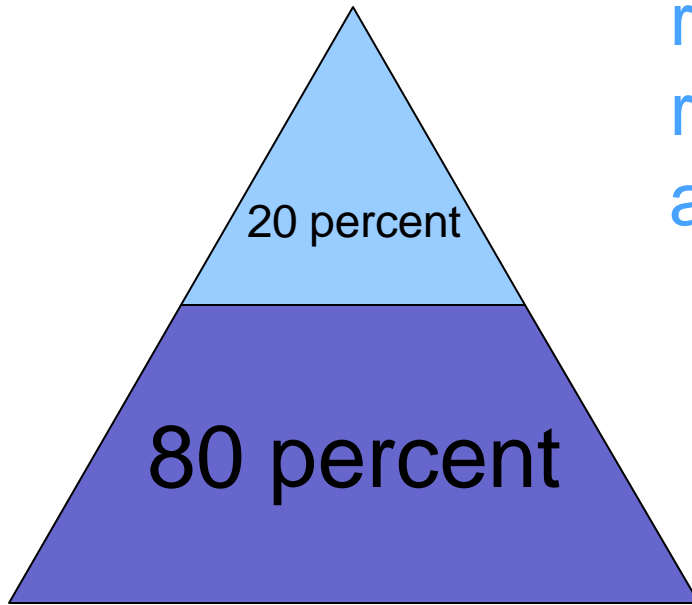
A. The county treasurer SHALL establish a **County Option dog Tax Fund**

1. The county treasurer SHALL establish a Canine Research and Education Account within the County Option Dog Tax Fund
2. Interest and investment income derived from money in the County Option Dog Tax Fund BECOMES part of the County Option Dog Tax Fund
3. Money in the county's share of the County Option Dog Tax Fund at year end DOES NOT revert to the county general fund



COUNTY OPTION DOG TAXES COLLECTED SHALL BE DEVIDED AS FOLLOWS:

A. 20% of the County Option Dog Tax collected is to be receipted into the canine research and education account.



B. 80% of County Option Dog Tax collected is to be receipted into the county option dog tax fund.

**DOG TAXES COLLECTED SHALL BE DEPOSITED IN
THE COUNTY OPTION DOG TAX FUND ACCORDING TO
THE FOLLOWING ALLOCATIONS:**

**A. 80 percent of the County Option Dog Tax
collected is to be receipted into the County
Option Dog Tax Fund**

1. Any income earned becomes part of that account
2. The County Option Dog Tax Revenue received by the County Treasurer shall be included in the semi annual settlement with the Auditor of State.
3. The County Auditor remits to the State Treasurer the balance in the Canine Research and Education Account.
4. The Auditor of State deposits into the State Canine and Research and Education Fund the remittances received from the county auditors.

**B. 20 percent of the County Option Dog Tax
collected under this law is to be receipted into
the Canine Research and Education account
within the County Option Dog Tax Fund**

On or about August 1 of each year the Auditor of State disburses...

to Purdue University School of Veterinary Science and Medicine the balance in the state canine research and education fund. Purdue is to use the money for canine research and education.



Picture above is of an art display outside the building of Purdue University School of Veterinary Science and Medicine

Permitted Use of County's 80% Share:

- A. Animal care facilities
- B. Animal control, including dead animal disposal
- C. Reimbursements to farmers for livestock kills
 - 1. *County fiscal body may establish requirements as to individuals eligible to receive reimbursements*
- D. Reimbursement to people who have undergone rabies post exposure prophylaxis





DATES YOU SHOULD KNOW...

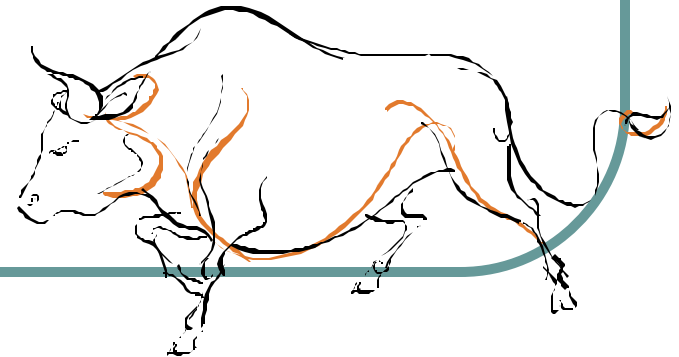
- Township trustees and assessors SHALL collect Dog Tax until **July 1, 2006**
- Township trustees are responsible for dog fund claims that occur before **July 1, 2006**
- After **July 1, 2006** dog fund claims are the responsibility of the county and are to be paid by the county auditor
- After **July 1, 2006** a county or municipality of the county MAY NOT adopt an ordinance implementing a licensing system for dogs unless the County Option dog Tax is in effect in the county



County is responsible for livestock kill reimbursements

After 7-1-06

- **Section 38 IC 15-5-7-3** defines animal victims (i.e. sheep, cattle, horses, etc.) eligible for compensation.
- County Auditor SHALL establish procedures by which claimants may submit claims (as described **Section 38 I.C. 15-5-7-3 subsection a and subsection 4**)
- If no county option Dog Tax Fund is established, kill reimbursements may be paid out of non-appropriated funds



Disposition of June 30, 2006 *State* Dog Fund balance:

- A. The Auditor of State SHALL on July 1, 2006, abolish the account and distribute the money as follows:

* 50% to Purdue University School of Veterinary Science and Medicine for canine disease research.

* 50% to counties which paid surplus dog tax into the State Dog Fund from March 2006 through June 30, 2006. Allocation to each county is based on amount paid by each county



On or before August 1, 2006 the county auditor of each county shall distribute to the county's township trustees:

1. Money distributed to the county from the State's June 30 balance
2. Any money remaining in the county dog fund
3. These to be distributed in equal shares to each township trustee in the county



Township Trustee who Receives this Distribution SHALL use it as follows:

1. Pay livestock kill reimbursements.
2. Provide funding for the humane society designated by the county legislative body before 7-1-06.
3. If the county Legislative body had not designated a humane society before 7-1-06 to provide funding for the township general fund.
4. If any part of the money distributed to a township trustee has not been expended by JULY 1, 2007 for a purpose stated above. The township trustee SHALL distribute the remainder of the of the distribution to the county treasurer

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(Continued) Township Trustee who Receives this Distribution SHALL use it as follows:

5. If the County Option Dog Tax is in effect in the county on July 1, 2007, the county treasurer SHALL deposit the money into the County Option Dog Tax Fund.
6. However, non of this money shall be allocated to the county canine research and education account.
7. If the County Option dog Tax is not in effect in the county on July 1, 2007, the county Treasurer SHALL deposit the above money into the county general fund.

Thank you for your time today!

- Contact information for PEN Products:
 - Shari Krueger 317-388-8580
- For future reference this presentation will be available on the Auditor of State's web-site at www.auditor.in.gov